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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DPH HOLDINGS CORP., <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Reorganized Debtors.	:
	(Jointly Administered)
	:
	X

JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS AND THE DEPARTMENT OF THE TREASURY—
INTERNAL REVENUE SERVICE ALLOWING
PROOF OF CLAIM NUMBER 14153

(DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE)

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and the Department of the Treasury—Internal Revenue Service (the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And The Department Of The Treasury—Internal Revenue Service Allowing Proof Of Claim Number 14153 (Department Of The Treasury—Internal Revenue Service) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including MobileAria, Inc. ("MobileAria"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 5, 2006, the Claimant filed proof of claim number 14153 against MobileAria, which asserts a general unsecured non-priority claim in the amount of \$2,989.09 for a penalty associated with a payroll tax for the tax period ending March 31, 2005 (the "Claim").

WHEREAS, on June 15, 2007, the Debtors objected to the Claim pursuant to the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection").

WHEREAS, on July 12, 2007, the Claimant filed the United States Of America's Response To Debtors' Objection To The Claim Of The Internal Revenue Service (Docket No. 5878) (the "Response").

WHEREAS, on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and MobileAria emerged from chapter 11 as DPH Holdings Corp. and MobileAria LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

WHEREAS, to resolve the Seventeenth Omnibus Claims Objection with respect to the Claim, the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Reorganized Debtors and the Claimant agreed that the Claim should be allowed as a general unsecured non-priority claim in the amount of \$2,989.09 against MobileAria, LLC.

NOW, THEREFORE, the Reorganized Debtors and the Claimant stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$2,989.09 and shall be treated as an allowed general unsecured non-priority claim against MobileAria, LLC in accordance with the terms of the Modified Plan.

2. The Seventeenth Omnibus Claims Objection, to the extent it objects to the Claim, and the Response are hereby deemed withdrawn with prejudice.

3. Nothing herein shall be construed as an admission of liability on behalf of the Reorganized Debtors or Debtors with respect to any portion of the Claim.

4. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 15th day of November, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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